IN THE SUPREME COURT, U. S.

NO. 71-234

AUG 14 1971

In the Supreme Court of the United States

OCTOBER TERM, 1971

IN THE MATTER OF APPLICATION OF ELMER J. HOFFMAN, COUNTY COLLECTOR FOR JUDGMENT AND SALE OF LANDS AND LOTS DELINQUENT IN PAYMENT OF TAXES FOR THE YEAR 1967.

Appellate Court No. 70-220

RALPH B. THOMPSON AND MARGARET E. THOMPSON, his wife, Petitioners (Appellants)

changed by the Supreme Court of Illinois to:

RALPH B. THOMPSON AND MARGARET E. THOMPSON, his wife, Petitioners,

No. 43928

vs.

PEOPLE EX REL. ELMER J. HOFFMAN, COUNTY COLLECTOR FOR JUDGMENT AND SALE OF LANDS AND LOTS DELINQUENT IN PAYMENT OF TAXES FOR THE YEAR 1967, Respondent.

PEOPLE EX REL. RALPH B. THOMPSON and MARGARET E. THOMPSON, his wife, Petitioners,

No. 43613

vs.

CIRCUIT COURT OF THE 18TH JUDICIAL CIRCUIT, DU PAGE COUNTY, ILLINOIS, HONORABLE GEORGE BOROVIC, WILLIAM V. HOPF, STATE'S ATTORNEY, BLAIR VARNES, ASSISTANT STATE'S ATTORNEY, Respondents.

RALPH B. THOMPSON, ET AL., ETC., Petitioners,

No. 44360

vs.

PEOPLE EX REL. ELMER J. HOFFMAN, NOW JAMES H. CLARK, COUNTY COLLECTOR, ETC., ET AL., Respondents.

PETITION FOR A WRIT OF CERTIORARI TO THE CIRCUIT COURT OF THE 18th JUDICIAL CIRCUIT, DU PAGE COUNTY, ILLINOIS; TO THE APPELLATE COURT OF ILLINOIS, SECOND JUDICIAL DISTRICT; TO THE SUPREME COURT OF ILLINOIS

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In the
Supreme Court of the United States

No.

October Term, 1971

IN THE MATTER OF APPLICATION OF ELMER J. HOFFMAN, COUNTY COLLECTOR FOR JUDGMENT AND SALE OF LANDS AND LOTS DELINQUENT IN PAYMENT OF TAXES FOR THE YEAR 1967.

Appellate Court No. 70-220

RALPH B. THOMPSON AND MARGARET E. THOMPSON, his wife, Petitioners (Appellants)

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PEOPLE EX REL. ELMER J. HOFFMAN, COUNTY COLLECTOR FOR JUDGMENT AND SALE OF LANDS AND LOTS DELINQUENT IN PAYMENT OF TAXES FOR THE YEAR 1967, Respondent.

PEOPLE EX REL. RALPH B. THOMPSON and MARGARET E. THOMPSON, his wife, Petitioners,

No. 43613

vs.

CIRCUIT COURT OF THE 18TH JUDICIAL CIRCUIT, DU PAGE COUNTY, ILLINOIS, HONORABLE GEORGE BOROVIC, WILLIAM V. HOPF, STATE'S ATTORNEY, BLAIR VARNES, ASSISTANT STATE'S ATTORNEY, Respondents.

RALPH B. THOMPSON, ET AL., ETC., Petitioners,

No. 44360

vs.

PEOPLE EX REL. ELMER J. HOFFMAN, NOW JAMES H. CLARK, COUNTY COLLECTOR, ETC., ET AL., Respondents.

PETITION FOR A WRIT OF CERTIORARI TO THE CIRCUIT COURT OF THE 18th JUDICIAL CIRCUIT, DU PAGE COUNTY, ILLINOIS; TO THE APPELLATE COURT OF ILLINOIS, SECOND JUDICIAL DISTRICT; TO THE SUPREME COURT OF ILLINOIS

Petitioners Ralph B. Thompson and Margaret E. Thompson, his wife, pray that a Writ of Certiorari be issued to review the final decisions of The Circuit Court of the 18th Judicial Circuit of Du Page County, Illinois, The Appellate Court of Illinois, Second Judicial District; the Supreme Court of Illinois, in the above entitled cases.

OPINIONS BELOW

There were no Opinions in the Courts below.

JURISDICTION

This is a tax objection proceeding brought under the Illinois Revenue Act, of 1939, as amended, questioning the validity and seeking review of the final orders of all three Illinois Courts on the grounds that there was an excess and abuse of statutory and constitutional authority, an unjust interference of judicial fair play by the courts as well as other respondents, denying to Petitioners herein the right to petition the government for a redress of grievances guaranteed by the First Amendment to the United States Constitution; due process of law and equal protection of law as guaranteed by both state and federal constitutions, depriving Petitioners of their property; without due process of law as guaranteed by the Fifth Amendment to the United States Constitution.

The judgment of the trial court was entered on August 12, 1970 (Appendix B, infra), the judgment of the Appellate Court was entered on November 17, 1970, a motion for reconsideration was denied on December 4, 1970, a timely Petition for Leave to Appeal to the Illinois Supreme Court was denied on March 30, 1971, a Motion to Reconsider was denied and the Mandate of that court recalled and stayed for appeal to this court on May 20, 1971 (Appendix B, infra). Case No. 43928.

In Case Number 43613 Petitioners filed a Motion Ex Parte for leave to file a Petition pursuant to Supreme Court Rule 381, that court changed the Petition to a Motion for an Original Writ of Mandamus. The Judgment of the Supreme Court of Illinois was entered on September 30, 1970 (Appendix B, infra).

In Case Number 44360 in the caption of this Petition all of the same tax objection cases were included as in the above two cases plus two related cases. Petitioners are filing a separate petition for a writ of certiorari for the related cases. In the tax cases the judgment of the Supreme Court of Illinois was May 25, 1971, a motion for reconsideration was denied on June 24, 1971 (Appendix B, infra, p. 27).

In the trial court the final judgment of the 1968 personal property tax was April 13, 1971, rehearing denied April 17, 1971 entered nunc pro tunc on a Motion by the State's Attorney to clarify the record without notice to Petitioners on May 20, 1971.

In the remaining cases four judgments entered on May 14, 1971 dismissing amendments to the Objections. Petitioners were not present and there is no record.

Four judgments given by the court on May 17, 1971 dismissing the same amendments and overruling the Objections entered nunc pro tunc on May 20, 1971, on a Motion by the State's Attorney without Notice to Petitioners. There is no Court Record for May 20, 1971.

Elmer J. Hoffman, County Collector went out of office on December 1, 1971 and James H. Clark his successor has continued since that time as collector of Du Page County, Illinois. However, in Illinois a county collector is responsible under his bond for two years after he leaves office so both names are included.

The jurisdiction of this court rests upon 28 U.S.C. 1257 (3).

This Petition is filed within 90 days of the denial of reconsideration by the Supreme Court of Illinois and recalling and staying of the mandate for appeal to this Court on May 20, 1971.

QUESTIONS PRESENTED

Where the statutes provide for procedures requiring a conference and hearing may the court depart from those procedures without violating the due process and equal protection guarantees of both the state and federal constitutions, in so far as they protect Petitioners.

Where the Petitioners denied the truth of the State's Attorney's Oral pleading in the trial court and written pleading in the Appellate Court, namely, that nothing was done from September 3, 1968 until he mailed Notice on August 5, 1971, may the courts take the word of the State's Attorney over and above the record of the Clerk of the Circuit Court that showed Tax objections filed on October 14, 1968, August 29, 1969 and September 1, 1970, without denying equal protection as guaranteed by the Fourteenth Amendment to the United States Constitution.

Where the statutes require that the county collector transcribe into a record a list of lands and lots upon which taxes have been paid under protest which list is required to show the year or years for which taxes are due and *the amount of consolidated or other taxes*, the costs and total amount of charges against such lots and lands, may the court properly rule that the cases must be heard one by one year by year when the court was required to call a conference within 90 days of filing, without denying due process and equal protection as guaranteed to petitioners.

Where courts may take notice of other cases within their jurisdiction in determining the final outcome of a case before them may the court refuse to take notice of other related cases without denying equal protection of the law.

Where the trial court was in default in not holding a conference and ruled that if Petitioners did not do something that all of the cases would be dismissed and there was nothing Petitioners could do except wait for a Notice from the State's Attorney, could the trial court properly rule that Petitioners had to wait for the trial court to adjudicate all of the cases before appeal could be taken without denying due process and equal protection of the law.

Where specific tax rates of specific taxing districts were held illegal and invalid by the trial court as to some taxpayers, may the court refuse to hear Petitioners' objections to the same illegal rates without flaunting the federal constitutional guarantees of Petitioners.

May the trial court hold certain tax rates illegal and invalid on the ground that there is no statutory basis for said tax as to some taxpayers without declaring said tax illegal and invalid as to all taxpayers, allowing the same illegal tax to be levied and collected year after year without denying equal protection of the laws.

Where the Petitioners have followed the same statutory procedures as other taxpayers may the court hear the objections of the other taxpayers and refund money while at the same time refusing to hear any of Petitioners' objections on the basis that proper procedures were not followed without saying what the procedures were without denying due process of law.

Where the statutes require that the taxing districts be notified of any hearing where their money is involved did the court deny petitioners equal protection of the laws by holding tax rates illegal as to districts wherein Petitioners are taxed without notifying the said taxing districts.

May the trial court grant to the State's Attorney the right to notify Petitioners that he is going to present a Motion for a hearing instanter to overrule an objection without saying what that motion is, without denying Petitioners their right to be apprised of what is going to be heard.

Where the statutes required that the taxing districts be notified could the court hold a hearing without such notice without denying to petitioners equal protection of the laws, especially where the Petitioners had testified that the taxing districts would not oppose but would support her arguments as to inequitable assessed valuation.

Where there is no statutory limitation as to what petitioners may object to on a tax objection (excepting where property is exempt) may the court limit the number and kinds of allegations that Petitioners may make as to the levying, collecting, distributing and spending said tax money as it affects the private rights and privileges of Petitioners without denying equal protection of the law, depriving them of their property without due process of law and smothering the right to petition the government for redress of grievances as guaranteed by the federal constitution.

Where the statutes limit the authority of a magistrate to conducting sales on lots and lands after a judge of the court has ordered those lots and lands sold on the appli-

cation of the county collector and there is no such order of the court, may the magistrate take jurisdiction and dismiss tax cases without denying due process.

Where the statutes provide that a Motion to Quash acts as a supersedeas may the trial court proceed to overrule a tax objection without first hearing the motion to quash and enter an order on said motion, without denying due process and equal protection as guaranteed to Petitioners by the Fourteenth Amendment to the United States Constitution.

Where the law provides for objecting to illegal tax rate may the court rule that Petitioners could not object to said illegal rate while at the same time allowing other taxpayers to object to illegal rates without denying equal protection of the laws.

Where the rules provide that all pleadings must be filed with the clerk of the court, may the court properly allow orders to be entered on motions that are not filed with the clerk without denying the constitutional right to appeal.

Where a magistrate can only decide matters of equity, may the circuit court assign him to hear cases that involve questions of law without denying due process of law.

Where the Statutes provide that the Appellate courts must give their final decisions in writing setting forth the reasons may said courts both refuse to serve their final orders on all parties of record and refuse to give their reasons for said final orders without denying due process of law as guaranteed by the federal constitution.

Where the collector did not appear in the trial court and the Appellate Court did not recognize that there was an appellee, may that court dismiss Petitioners' Brief on

a motion by the county collector with new information not brought up in the trial court without denying equal protection of the laws.

Where the collector did not appear in the trial court at all, and appeared as county collector in the Appellate Court, may the Supreme Court of Illinois change the caption to People Ex Rel. the county collector, for sale of lots and lands delinquent in payment of taxes while the Petitioners are alleging that the county collector has not applied for any such sale without depriving the Petitioners of their constitutional rights.

Where the State's Attorney comes into court and has a tax case dismissed on his own motion and claims he is representing the state and the court also claims he is representing the state, but at no place on any of his pleadings does he say who he is representing were not Petitioners deprived of their constitutional right to know who their adversary was.

Where the statutes provide for procedures, do not the Illinois Courts, by failing to proceed according to the essential requirements of said statutes exceed their jurisdiction and arbitrarily deny to Petitioners their rights under the common law.

Where there is a complete controversy over whether Objections are filed with the clerk of the court may the trial court take the word of the State's Attorney, without proof or evidence and without looking at the records, without denying to Petitioners equal protection and due process of law.

Where the process is required to be in the Name of the People of the State, may the State's Attorney represent the county collector and not the People without infringing

the constitutional guarantees of all the people of the State in that he is defending a public official in statutory non-compliance against the People of the State with State money.

May the court refuse evidence showing inequalities in assessed valuation by actual sale price when the statutes provide that the recorder of deeds shall give to the assessor all such sales figures recorded in his office with revenue stamps, to be used by the assessor for determining equalized assessed valuations, without denying both state and federal constitutional guarantees to Petitioners.

Where the statutes provide for the court to hold a conference between the Objector and the State's Attorney, may the court allow the State's Attorney to make out of court agreements with the railroads, without filing said agreements as to matters of law as well as matters of equity, without denying Petitioners equal protection of the law.

Where the statutes provide that the taxing districts have authority to appear before the county board of tax review to seek an equalization of property assessed in their district and the taxing districts do not so apply, may the court properly rule that Petitioners herein may not seek the same remedy without denying due process and equal protection of the law as guaranteed by the federal constitution.

Where the trial court claimed that the State's Attorney was representing the State, and both the State's Attorney and the Court were alleging that Petitioners had done nothing since the collector was paid under protest and that Petitioners had not followed proper procedures, where the

Objections were filed with the court and the only thing Petitioners could do was wait for the court or the State's Attorney to establish a date for a conference, may the court properly rule that burden of proof is on the Petitioner without denying Petitioners due process afforded even in criminal cases, i.e., burden of proof is on him who makes the allegation.

May the trial court hear a motion that is not filed with the clerk of the court without denying due process of law to Petitioners.

May the trial court hear a case that is not on the court call sheet or docket without denying due process of law to Petitioners.

May the clerk of the trial court enter orders of the court in matters that came before the court on written motion served on the opposing parties, not motions made in open court, without those motions first having been filed with the court without denying due process and equal protection of the law.

Where the State's Attorney willfully failed and refused to file his Notices and Motions with the clerk of the court and the trial court had been apprised of this, may the trial court enter those orders and pleadings nunc pro tunc without Notice to the Petitioners without denying to Petitioners equal protection as guaranteed by the United States Constitution.

May the trial court grant to Petitioners the right to amend Objections and establish a date for hearing on those amendments which were consolidated in one court order while at the same time permit the State's Attorney to separate the cases and dismiss the amendments two days

prior to the date of the court ordered hearing without depriving the Petitioners of equal protection as guaranteed by the federal constitution.

STATUTES INVOLVED

The Statutes involved are: "An Act to revise the law in relation to the common law," Chap. 28, and "Illinois Revenue Act of 1939, as amended, Chap. 120, sections 675, 675(a), 676, the first three paragraphs of 716, Illinois Revised Statutes, 1969 paragraph 2, repealed effective July 1, 1970; also Sections 218, 219(c), 324, 381 Illinois Supreme Court Rules, Chap. 110A, 1969, Illinois Revised Statutes; and Chap. 37, Sec. 41, Ill. Rev. Stat. 1969 (courts).

STATEMENT OF THE CASE

How the Federal question is presented

When Petitioners received a Notice, Appendix D, infra, to appear in the trial court on a tax objection case and the notice was not and could not be filed with the clerk of the court for the reason that it did not have a proper case number on it, Petitioners appeared in court on August 12, 1970 and presented to the Court a Motion to Quash the Notice, Appendix D, infra, wherein these words appear in nature of assignment of errors:

> "2. The Notice is premature, pursuant to Chap. 120, Sec. 675(a) Ill. Rev. Stat. 1967 and since this Court has not called a conference it does not have jurisdiction to hear the motion sought to be presented.
>
> 4. That the errors and lack of due notice go far beyond the credibility of ordinary mistakes and are intended to deprive one of the objectors, herein, Mar-

garet E. Thompson of Due Process and Equal Protection of the law as guaranteed by the Fourteenth Amendment of the Constitution of the United States, . . . "

In the official transcript of proceedings of the trial court appear these words:

On Page 5 (Rec. 12):

> The Court: The number is incorrect. The State on its copy attached to the petition (note: there was no petition) has corrected the number to the correct number. You have received Notice.
>
> Mrs. Thompson: My attorney filed it and my attorney has not received notice.
>
> What I would like to do —
>
> The Court: Your attorney filed a protest?
>
> Mrs. Thompson: Yes, St. Louis Rathje. He has not been notified. I couldn't tell by the number whether it was my 1968 tax or my 1967 tax.
>
> The Court: It states, specifically, that it refers to 1967 personal property tax.
>
> Mrs. Thompson: Down here it says 1968.
>
> The Court: Right here it says 1967.
>
> Mrs. Thompson: Right here it says 1968. See it?
>
> The Court: The Protests will be dismissed."

And on Page 12 of the same transcript appear these words:

> "Mrs. Thompson: The law states that the Court shall hold a conference between the State's Attorney and the Petitioner . . .
>
> The Court: I am well aware of the law having handled these matters for many, many years."

And on Page 14 of the same transcript of August 12, 1970 appear these words:

> "Mrs. Thompson: . . .
>
> You have no jurisdiction and no authority to entertain any such motion as the State's Attorney is entering here. The State has to call a conference.
>
> The Court: Watch. May I have your orders? Orders will enter.
>
> Mrs. Thompson: You are entering the orders? On what basis? What is the statute?
>
> The Court: Representation is made to the Court by the State's Attorney who is a duly licensed attorney and an officer of this Court."

That these words appear in the nature of assignment of errors in Appellate Court records in Appellant's Brief, Page 3, Rec. 4 (Record 65).:

> "1. The Trial Court was in error about due notice having been given to the proper parties, Objectors, their attorney, the County Clerk of Du Page County and the Taxing Districts."
>
> "4. To enter an Order on a part of a Tax Case Number C-68-859, on an alleged tax protest number is not only unreasonable, arbitrary, capricious and absurd it constitutes constructive fraud."

And on page 10 of the same Appellant's Brief appear these words:

> "Objectors contend that the trial court was in error, that there were court cases, that no sufficient notice was given, to anyone, and the order amounts to a confiscation of the taxes objected to without due process of law guaranteed by statutes and the State and Federal Constitutions."

In the Supreme Court of Illinois on the Petition for Leave to Appeal (Rec. 1, Page 13) appear these words:

> "5. The decision which accepts the word of the State's Attorney and the affidavit of the County Collector over and above the certificate of the Clerk of the Circuit Court, as to what was filed when, destroys not only the protection of the court but the integrity of the court and must be reversed.
>
> 6. Final orders of the trial court are appealable to the Appellate Court as of a guaranteed statutory and constitutional right and can not be dismissed without reason.
>
> 7. The right to petition the government for a redress of grievances cannot be denied by eithe(r) the trial court or the Appellate Court without a hearing on the Petition that is filed with the court and the decision of the Appellate Court must be reversed."

And on page 20 of the same petition appear these words:

> ". . . that they be granted the right to appeal on the grounds that not only they have been denied their rights but the courts need supervision, they are out of line, and the public interest in protesting taxes that are illegal is at stake."

STATEMENT OF FACTS

The following is a capsule summary of facts relevant to the questions raised by this petition:

There are actions in progress trying to damage Petitioners. The local governing bodies are for some reason working with developers of land in an attempt to create a public need for a major highway through Petitioners' property. In this matter the local taxing districts have violated and exceeded their statutory authority to raise tax rates, and accumulate money so as to be in a liquid position to acquire land which requires an access, the results of which, should nothing be done, will be a free road for access to various developers' property. At the same time access would be provided through Petitioners' property for sanitary sewers, storm water sewers, electric, gas and telephone lines, bicycle and pedestrian paths.

It is in an effort to stop public condemnation for private gain at Petitioners' expense that these tax objections were filed.

For the years 1967, 1968 and 1969 Petitioners' personal property taxes and real estate taxes were timely paid under protest and objections timely filed with the Court:

Two years after the first protest the State's Attorney without Due Notice on his own motion sought to have the cases dismissed.

In Court he claimed that no objections had been filed. The Court over Petitioners' Objections refused to look at the file and entered an order Appendix B, infra, overruling Petitioners' tax protest. In the process of this farce the

Court refused to hear Petitioners' Motion to Quash the Notice and Petitioners' Objections to the Court entertaining a motion to overrule a tax protest number that was not of record in the Court:

Petitioners contend that the Protest filed with the County Collector can not be overruled but only considered abandoned should Petitioners fail to file their Objections with the Court within the specified time.

The Notice of Protest to the County Collector (App. Ct. Rec., p. 45), is appended to the Objections filed with the Clerk of the Court. The Clerk of the Court gives the Objections a Number which is considered the Case Number.

The County Collector did not appear in the Trial Court. The State's Attorney came in on his own oral Motion and the Court claimed he was representing the State.

The Trial Court denied Petitioners a conference and a hearing by making the following rulings, inter alia, contrary to law.

Trial Court Record, Official Transcript, August 12, 1970, p. R-8 (Record 12):

> "The Court: The law only requires that Notice be sent to the Taxpayer."

The Statute, Chap. 120, Sec. 675 and 676, Ill. Rev. Stat. 1969. Appendix A, infra, pp. App. 1-5, provides for notice to be given in every instance to the County Clerk and if affected, which they are in Petitioners' Objections, the taxing districts. P. R-9, 10 and 11:

Mrs. Thompson: I pay my taxes under protest. I file objections in the Clerk's Office. How do you get them before the Court?

The Court: The State's Attorney is bringing them up.

Mrs. Thompson: He is bringing them up but overruling them.

The Court: Notice has been given you. The overruling is not because of your filing the protest, but because nothing has been done about it.

Mrs. Thompson: You keep confusing the issue. What is the difference between a protest and the objection?

Mr. Varnes: Here is the Petition that was filed.

(Note: The petition was not filed then nor later, nor served on Petitioners.)

Mrs. Thompson: Where are the objections that were filed?

The Court: I don't know. I don't have them.

Mrs. Thompson: You don't have to look at them?

The Court: Not unless he brings them in.

Mr. Varnes: That is on the objection. If I may state to you that you are the party who filed the objection. You are the protestor. You must have them, and it is up to you to urge these matters; not me.

Mrs. Thompson: My attorney has them and he was not notified.

Mr. Varnes: We do not urge the Protest. That burden is placed upon you.

The Court: Nothing has been done. He comes in to have them dismissed, which is what he is required to do by law.

Mrs. Thompson: The law states that the Court shall hold a conference between the State's Attorney and the Petitioner. It is 675-A. Wait a minute. I have got it here, a xerox copy of it.

It says the Court shall — 675, Chapter 120 —

The Court: "I am well aware of the law, having handled these matters for many, many years.

Mrs. Thompson: May I file in this case my objection — my notice to quash the motion (Motion to Quash the Notice) so that I have something in the record to take onto the Supreme Court?"

There was no ruling on the last question.

The above rulings are contrary to Illinois Statutes in that where there is an attorney of record he must be notified.

That Chap. 120, Sec. 710, Ill. Rev. Stat. 1969, Appendix A, infra, clearly states that where the collector has failed to make application for judgment fixing the correctness of the amount, and he had failed, Supreme Court Rec. 3, Ex. 2, Case 43928; judgment could not be rendered for that reason against Petitioners.

That Chap. 120, Sec. 713, Ill. Rev. Stat. 1969, Appendix A, infra, p. App. 15, prevents the State's Attorney or the Collector from pulling up only 1967 taxes when 1968 and 1969 taxes were at that time also paid under protest. The statute states that the collector shall submit a list of taxes paid under protest made out in numerical order, the year or years for which taxes have been paid under protest; the amount of taxes paid under protest, the amount of consolidated and other taxes.

The Notice to appear in Court on August 12, 1970 was ambiguous. If Petitioners had not appeared, all four cases could have been dismissed on that Notice. Also, the common usage of "protest" and "objection" was ambiguous, and also, the lack of distinction made by the Court in the meaning of the words "dismiss" and "overrule" was more than a mere harmless technical error.

On page 9, trial report of proceedings:

> "The Court: As matters stand now if they are not withdrawn, they are going to be dismissed on motion of the State.
>
> Mrs. Thompson: I do not want them overruled. I want to withdraw them."

If the Objections were dismissed because nothing had been done, the merit of the objections or the right of the matter was unaffected, however, if Objections were overruled this implied that there was a hearing and that the Court had ruled that the Objections were without merit.

The Court ruled that the case was *dismissed* and the rest of the cases would be, but the order entered says a Protest number is overruled.

The 1969 Objections were filed in a joint case which included the real estate tax and a Petition for refund on the personal property tax, on September 1, 1970, incorporating all of the Objections contained in the 1967 and 1968 tax objections.

Appeal was taken to the Appellate Court on October 9, 1970, after the Supreme Court of Illinois denied a Motion for leave to file a Petition which that Court called a Petition for an Original Writ of Mandamus on September 28, 1970.

The Appellate Court denied a Motion by Petitioners to stay the proceedings in the trial court (App. Ct. Rec., Case 70-220, p. 28), when Petitioners received a second Notice (App. Ct. Rec. Case 70-220, p. 27), which again was not filed with the Clerk of the Trial Court, contrary to Chap. 110A, Sec. 219(c), Ill. Rev. Stat. 1969, Appendix A, infra, p. App. 11.

The Appellate Court did not recognize that there was an Appellee. And indeed there was none—the official transcript showed a caption of "The People of the State of Illinois vs. Ralph B. Thompson" with the State's Attorney representing the People.

The Appellate Court allowed new information to be introduced by way of affidavits of the collector, making a trial de novo, and dismissed the appeal by granting the collector's motion. Said Motion claimed that Petitioners had done nothing from September 3, 1968 until August 5, 1970 which was not only shown by Petitioners to be completely false, but by the overwhelming evidence in the record, that Objections were filed with the Clerk of the Court on October 14, 1968 and August 29, 1969; said pleadings contained the time stamp of the Clerk of the Trial Court. The Appellate Court also had before them two other cases by Petitioners one of which was brought against one of the same taxing districts on a budget and appropriation Ordinance under the Administrative Review Act of 1945, as amended, for the reason that Petitioners could not get their tax cases before the Court.

The Motion also claimed that none of the tax extensions had ever been held illegal. This was also false, but had not been brought up in the trial court.

A motion for reconsideration was denied by the Appellate Court even though under the Statutes and the Constitution of the State of Illinois a final order of the Trial Court is appealable as of a constitutional right, and pursuant to Chap. 37, Sec. 41, Ill. Rev. Stat. 1969, the Appellate Court was required to set forth their reasons on a final decision and put their final order in writing. They did neither.

On December 12, 1970 Petitioners finally wrote the Clerk of the Appellate Court, who kept insisting that he did not have jurisdiction to send Petitioners a Certified Copy of that Court's final order, the final order not having been reduced to writing, Appendix B, infra, No. 4. The Certified Copy was finally received on December 16, 1970, falsely certified that it was entered on November 17, 1970.

Petition for Leave to Appeal was filed in the Supreme Court of Illinois on January 6, 1971. No opposing briefs were filed by respondents even though Petitioners advised the Clerk of the Supreme Court of Illinois by letter, that Petitioners had no objection to giving the Appellate Court extra time to answer (Appendix B, infra, No. 5).

After changing the caption to People Ex Rel. Elmer J. Hoffman, County Collector, etc., Respondent, vs. Ralph B. Thompson, et al., etc., Petitioners, the Supreme Court of Illinois denied the Petition for Leave to Appeal on March 30, 1971.

A Petition for Rehearing was timely filed, changed to a motion by the Court, and denied on May 20, 1971. On that same date the Supreme Court of Illinois recalled and stayed the mandate.

Since the trial court continued from December 2, 1970 to May 17, 1970, first allowing the Petitioners to amend the objections to set forth the amount of money for each specific year on each specific objection, but refusing to accept the type of evidence that Petitioners wanted to present, and failing and refusing to hold a conference or hearing on those amendments, a number of rulings were made and actions were taken by the trial court which would deny a conference and hearing even though this Court should hand down a decision favorable to Petitioners; on May 22, 1971, Petitioners filed a Petition for Redress of Grievances, Case No. 44360, in the Supreme Court of Illinois, seeking a review of improper lower court actions that were denying Petitioners the right to have any of a number of cases heard in the trial court on their merits.

The Petition was changed to a Motion by that Court and denied on May 25, 1971.

After filing the Petition in the Supreme Court of Illinois Petitioners learned that the State's Attorney had gone into the trial court on a Motion by the Collector to clarify the records, without any Notice whatsoever to Petitioners, and the trial court entered a number of orders nunc pro tunc, to make it appear that the law had been complied with when it had not.

A Motion for reconsideration was timely filed in the Supreme Court of Illinois again asking them to reconsider the Petition for Appeal, to grant judicial review of the policies and procedures, to turn the matter over to the Illinois Courts Commission for investigation, to hold the office of State's Attorney vacant for failing to represent the people. The Motion was denied on June 24, 1971.

The following actions detrimental to Petitioners were taken in the trial court starting on December 2, 1970.

A second Notice on the 1967 real estate tax objection which objection was identical to the 1967 personal property tax objection, was presented to the trial court, to now set the objections for hearing when the Motion received on the same case in October was for a hearing instanter to overrule. Also a first Notice on the 1968 personal property tax objections which were identical to the 1968 real estate tax objections, for a hearing instanter to overrule.

Petitioners objected to the Notices not being filed with the Clerk, and the taxing districts not being notified when asked by the State's Attorney if they had received the Notice. The Court ruled, "answer the question, yes or no."

The report of proceedings contains both cases mixed up because the State's Attorney did not take them up individually.

Both cases were set down for hearing, no conference, for first February, then continued to March, by Mr. Varnes, Assistant State's Attorney who called Petitioners to his office before the March date, and was shortly thereafter appointed to the Circuit Court Bench as Magistrate. The March date was continued by the State's Attorney to April 13, 1971 where Mr. Varnes appeared for the State's Attorney.

Before the April date, the Supreme Court denied the Petition for Leave to Appeal, when this happened Mr. Varnes sent Notice on the 1968 real estate tax objections for a hearing instanter for overruling. He separated the 1969 tax objections and petition for refund which were filed by Petitioners as one case, and sent one Notice for motion for a hearing instanter to overrule on those, again not filed with the Clerk.

In Court Mr. Varnes, now Judge Varnes started with the 1968 real estate tax objections, ignoring the hearing on the 1967 case. At the same time he handed the Judge a huge stack of Railroad tax objection orders to sign. The orders were on agreement between Mr. Varnes and the railroads, without Notice to the taxing districts, and Mr. Varnes told Petitioner Margaret E. Thompson that they dated back to 1949.

Page 3, Report of Proceedings, April 13, 1971 (Rec. 64):

> "Mrs. Thompson: I object to one thing on that.
>
> The Court: Let him finish.
>
> Mr. Varnes: Now, I believe, if I am correct, that we disposed of the '67 personal property tax on August the 12th. So now we have the 1967 real estate tax objection before your Honor, the 1968 and the 1969 real estate taxes and also the 1968 personal property tax and the 1969 personal property tax."

Before any taxpayer can pay his taxes under protest and file objections with the Court he must have first appeared before the County Board of Tax Review on complaint about the assessment, and before the taxing districts on complaint about the illegal rates, Petitioners did this.

On Page 5 of the same April date:

> "Mr. Varnes: . . . This is a voluminous thing that she filed before the Board of Review for the 1968 taxes. As I say, it is quite voluminous. We discussed it and there are about 41 prayers, I believe, in the Petition before the Board of Review.
>
> I attempted to explain the purpose of the Board of Review, what their jurisdiction was as to some of these matters. In reviewing all of the things I found in here

as I stated to her, I did notice an evaluation problem, that might give the Court jurisdiction, that probably we should go into, that probably she is entitled to a hearing on."

The above testimony is patently deceptive as was all of the State's Attorney's arguments. In the first place Petitioner appeared before the County Board of Tax Review before the 1967 tax objections were filed on a complaint as to the 1967 quadrennial reassessment. The voluminous thing he was talking about is Petitioners' 1968 tax objections on both assessed value and tax rates of taxing districts. The objections were never touched upon, instead Mr. Varnes skipped to the prayer of the objections going through a number of them on pages 22, 23, 24, bringing up what Petitioners were asking as relief and not the objections. He mentioned zoning, a request to require the County Board of Tax Review to equalize land values, the Master Plan of the Northeastern Illinois Planning Commission, among others. Petitioners pointed out that there were also objections to school district tax rates based on illegal elections.

The Court ruled:

"The Court: Her land is the sole issue before this Court."

Petitioner had already pointed out to the court on pages 16 and 17 that her objections on specific rates were the same as those on a specific railroad tax objection where the Court had held the rates illegal and refunded money.

"The Court: My question is, what jurisdiction do I have in all of these ancillary matters in connection with an objection?

Mr. Varnes: I tried to explain that to her . . . The Court just does not have that jurisdiction."

Supreme Court Record, Case No. 43928, Motion to reconsider Petition for Leave to Appeal (Rec. 3, pp. 2-3), filed in the Supreme Court of Illinois on April 19, 1971, shows how the trial court has held over $5,000,000 worth of county tax illegal and void as to rates on the three years in question.

The trial court fatuously ruled that they were not talking about illegal rates; that they were only talking about what was extended on the specific railroad tax bill. The extensions are arrived at by multiplying the assessed value by the rate. The assessed value varies from taxpayer to taxpayer but the rates are the same for everyone in any one taxing district.

The Court then refused to accept as evidence the actual sale price of land on a title, which is the way that is required by statute. The recorder of deeds gives the information to the assessor.

Even though the trial court in Illinois has had original jurisdiction on all justiciable matters by authority of the Constitutional Amendment of 1963, both the State's Attorney and the Court were talking about County Courts which were abolished by that Amendment. It is possible in the old county courts that a magistrate could not answer questions of law. However, the Constitution of 1870 as amended, changed this.

A Magistrate was still limited to hearings on sales of delinquent lands where the collector had applied to a judge of the court and the judge had ordered sale, argument presented, on page 29 of the April 13, 1971, trial court proceedings.

All cases were then amended, and set for hearing on May 17, 1971, on order of the Court (Appendix C, infra).

It was obvious that no matter what kind of evidence Petitioners brought into court that the Court was going to arbitrarily deny that it was valid evidence.

So Petitioner went back to dig up a court case, No. 65-2188 G, *Miller* v. *Fairfield*, on the abutting land that had been decided by the trial court in 1969 and cited in all three courts in one of the related cases in the Petition for Redress of Grievances, i.e, Margaret E. Thompson vs. County Board of School Trustees, Case No. 44038 (Rec. 4, Appendix, p. 10), Supplemental or alternative Motion to Reconsider Petition for Leave to Appeal.

The 640 acres that were involved, are assessed at $760.00 per acre while Petitioners are assessed at $3,000.00 per acre.

In November, 1969, the trial court entered their final decree in the *Miller* case, disclosing "(The land has recently been appraised pursuant to agreement of the parties to this suit by an appraiser appointed by the Court at a conservative nine million dollars)."

That Motion with the appended information disclosing the trial court action was filed in the Supreme Court of Illinois on May 6, 1971, with service on the State's Attorney.

In DuPage County the assessed value is 55% of actual full fair cash value. The land that was assessed at $760.00 an acre should have been assessed at closer to $7000.00 per acre.

The *Miller* case not only contains unrefutable evidence as to the assessed value of land it also contains evidence with other recorded and documented evidence that supports Petitioners' other objections, especially, the point about the

County's contributing tax money to support the Northeastern Illinois Planning Commission, which is a non-taxing State Agency supported by donations from local taxing districts, private donations and federal funds.

The land sale in question was supposed to remain in the jurisdiction of the trial court until the sale was completed and if it were not completed within a specified time the land was to be sold at public auction.

The trial court did not enforce their court order, the land was annexed to a neighboring village with a pre-annexation agreement with the prevailing party before he was owner, changing the zoning from one and two acre residential to planned unit development with business, industry and twenty-five story high rise apartments, changing the value of the land to $80,000.00 per acre and more.

The law required that the development be submitted to the County for plat approval and the county had to submit the plan to the Northeastern Illinois Planning Commission for public hearings on sewer, water, storm drainage, utilities, streets, roads, schools, etc. None of this happened. Yet the Northeastern Illinois Planning Commission will go right on approving federal funds for the development, which will deprive Petitioners of their land, their water supply and many other things.

Petitioners have contended not only in these tax cases but in other related cases that the taxing districts were involved actively in the sale of the subject land. In changing boundaries so the development could take place, in keeping the taxes low so the land could lie idle.

The trial court itself in not enforcing its own court orders has aided, abetted and fostered the inestimable suffering and damage caused to Petitioners herein.

This accounts for the frantic motions of the State's Attorney mailed on May 10, 1971, to dismiss Petitioners' amendments to the tax objections. He went into court and obtained Court Orders dismissing the amendments by defaulting the Petitioners on May 14, 1971 when the cases were on court order to be heard on May 17, 1971.

This also accounts for the manner in which the trial court denied the Petitioners the right to be heard even on the evidence that the Court had promised they would hear, dismissing the amendments again (twice on the same Motions not filed with the Clerk of the Court), and overruled the objections.

The final Orders of the trial court entered nunc pro tunc on May 20, 1971, to look like they were entered on May 17, 1971 (App. C, infra), are completely contrary to the testimony taken. The amendments were not heard having been already dismissed on May 14 (Appendix C, infra).

The Order claims that a tax rate is an ancillary matter completely contrary to the Illinois Revenue Act.

In the Illinois Central Tax Objection cited in Petitioners' Motion for Reconsideration, Case No. 43928, the trial court sustained 50% of an objection on page 3 of the Railroad case, among many others, "The above items aggregating $594,050.00 represents 29.7 per cent of the total levy for County General Purposes of $2,000,000.00, and an illegal extension of $0.03 which, when applied to the valuation of Objectors' properties of $672,859, produces an excessive tax of $201.86."

And on pages 4 and 5 of the same railroad case, No. C-70-695-128A:

> "The above items, aggregating $902,000.00, represent 95% of the total amount appropriated for the

County Bridge Fund of $952,000.00, and the same proportion of the total amount levied and the rate extended resulting in an illegal extension of $0.004 which, when applied to the valuation of Objectors' properties of $672,859, produces an excessive tax of $26.91."

In the above instances the trial court holds that they only adjudicated the amount refunded.

Whereas Petitioners contended that even a two year old would know that if the tax is illegal for one it is illegal for all, and the amount refunded was based on the total of an illegal amount, part of which was Petitioners' tax payment.

There are five tax cases included in this appeal and now six since the State's Attorney made two cases out of one, there are at least 57 different pages of orders entered nunc pro tunc on May 20, 1971, which includes every Notice and Motion in the trial court in five separate cases, whereas there is only one report of proceedings for April 13, 1971, and one for May 17, 1971. The cases were never called up separately nor argued separately, nor dismissed separately. There is no record of what transpired on May 14, nor on May 20, 1971. The Motion, Appendix C, *infra,* on which the orders were entered on May 20, was not served on Petitioners and they received no Notice.

The records are not in a condition so that petitioner can appeal in normal channels.

The records submitted with this petition are certified copies where possible and duplicates of petitioners' records where certification was not possible.

REASONS FOR GRANTING THE WRIT

The trial court, the Appellate Court of Illinois, Second District, and the Supreme Court of Illinois have acted in this matter as each one had original jurisdiction, making a trial de novo in every court.

The facts as presented in the record show that the courts acted improperly and for this reason lacked jurisdiction to deny to Petitioners a conference and a hearing.

The facts as presented show that the trial court acted improperly in hearing some taxpayers on illegal rates and denying the Petitioners the right to object to the same illegal rates when pursuant to Chap. 120, Sec. 675, Ill. Rev. Stat. 1969, if the rates were held illegal by the courts as to one taxpayer, all taxpayers within the taxing district should have had a refund of the illegal tax. Petitioner should not have to go into court every year to get a refund on the same identical illegal tax.

The facts show that the Petitioners are being severely damaged by inequalities in assessments and by the non-statutory use of the tax money by the taxing bodies. There must be recourse for Petitioners but the avenues for this have been exhausted both before the taxing bodies and in the Illinois Courts.

The following decisions support Petitioners' contentions that the writ should issue, that not only they have been denied due process and equal protection and the right to petition for redress of grievances, this type of action is going on not only all over Illinois but all over the United States.

To arbitrarily deny the right to complain and dissent, to deny the right to protect private rights, is tyranny.

The decisions of the trial court supported by the Appellate Court of Illinois, Second District and the Supreme Court of Illinois are directly contrary to the decisions of this Court in *Londoner* v. *Denver*, 1908, 210 U.S. 373, 28 S. Ct. 708, 52 L. Ed. 1103.

> "If it is enough that, under such circumstances, an opportunity is given to submit in writing all objections to and complaints of the tax to the board, then there was a hearing afforded in the case at bar. But we think something more than that, even in proceedings for taxation, is required by due process of law. Many requirements essential in strictly judicial proceedings may be dispensed with in proceedings of this nature. But even here a hearing in its very essence demands that he who is entitled to it shall have the right to support his allegations by argument, however brief, and, if need be, by proof, however informal."

The Illinois law goes much further than this in requiring that a conference shall be held. Under Illinois Supreme Court rules, the trial court establishes the issues that are to be heard at a pre-trial conference, and sets a schedule of dates for hearings; how else could the State's Attorney know on which date to notify the various taxing districts? For the Court to say that Petitioners did not file the formal objections while refusing to look at the court records and later to say that Petitioners did not follow proper procedures in the proper time is incredibly malicious when you consider that the State's Attorney determined when the cases would go before the Court, that he was making out of court agreements with other taxpayers who filed objections in the same manner as Petitioners.

Statutory non-compliance is a judicial function not a legislative one, and whether that abuse of authority injures

Petitioners or not, economic or otherwise would have to be determined by the objections being heard on their merit. There was no authority given to the Court to restrict the reasons for objecting; to the assessed value of the land. There is no authority for restricting the Petitioners from complaining about the purpose for which the taxing districts were spending the money. There is no authority for the trial court to refund money collected for taxing districts by the collector without notifying the taxing districts and all of these things are contrary to the thinking of this Court in *Barlow* v. *Collins*, 25 L.Ed2d 192 pp. 198 and 199:

> "It is however, only upon a showing of 'clear and convincing evidence' of a contrary legislative intent that the courts should restrict access to judicial review."

And the Illinois Supreme Court Ruling in *White* v. *Board of Appeals*, 45 Ill. 2d 378 (1970), wherein that court ruled that a taxpayer could have judicial review of the actions of the county board of tax review on a tax objection case.

The trial court, the Appellate Court and the Supreme Court of Illinois never once cited a statute, never once cited any case law.

Interstate Commerce Commission v. *Louisville and Nashville Railroad Company*, 1913, 227 U.S. 88, 57 L. Ed. 431: "A finding without evidence is arbitrary and baseless." The State's Attorney never at any time produced any evidence that Petitioners had not complied with the statutes, while on the other hand Petitioners gave all courts evidence that the collector never made application, a conference was never held among the many other statutory abuses of the three courts.

The Illinois Revenue Act places no restrictions on what a taxpayer may complain about, Petitioners insist that to

complain about how the money is being used to injure them is arguably within the zone of interest of the statute, that such interest may be aesthetic, conservational, and recreational, spiritual, as well as economic, is established in *Association of Data Processing Service* v. *William B. Camp, Comptroller of Currency,* U.S. Supreme Ct. 25 L.Ed. 2d pp. 185, 186, and on page 187, this Court held: "There is no presumption against judicial review and in favor of administrative absolutism unless such purpose is fairly discernible in the statutory scheme."

For a statement on the treatment of individuals by the courts on deferring to administrative agencies, equal dignity and status in the court room and fighting to vindicate private rights, Petitioners refer to "Defending the Environment", Joseph L. Sax, Alfred A. Knopf, Inc. 1970, Mr. Sax is a law professor at the University of Michigan and a member of the Legal Advisory Committee to the President's Council on Environmental Quality, and even though Petitioners started battling for their rights long before environment became a conversation piece, the damage hasn't changed and the rights have not changed.

That Petitioners are being subjected to grave injury is supported in a recent report to the Village of Oak Brook, wherein their property lies and wherein they reside, COMPREHENSIVE PLAN, VILLAGE OF OAK BROOK, COUNTY OF DU PAGE, STATE OF ILLINOIS, General Planning and Resource consultants, Glen Ellyn, Illinois 60137, page 118, "A much more serious development problem at the southern periphery occurs at the Healy Farm Subdivision where particularly haphazard design may prove injurious to the adjoining Oak Brook environment. Industrial sites are offered with performance criteria less than required in Oak Brook; lakes referred to as 'standing

water' (note: these are glacial ponds of considerable depth) are proposed for removal with replacement by somewhat unstable residential uses. The implications for future pollution and flooding in Oak Brook are obvious, and careful and expensive measures must be exercised by Oak Brook to partially eliminate this problem. No design, per se, will completely eliminate pollution from the Healy farm except at a very great expense to Oak Brook, for example, through the construction of settling basins and aeration tanks. However, the best approach is still a question of property owners taking appropriate action against Healy Farm owing to their possible removal of two lakes which act as catch basins." . . . .

The Petitioners contend that their relief lies in being heard on the tax objection cases to stop the local governments from permitting these haphazard planning things to happen. To make local government function within the sphere of statutory authority and take responsibility for their actions or in the alternative cut off their tax monies. Petitioners can not blame the developers for what the government grants them the right to do.

It is submitted that the Motion to Quash the original Notice on August 12, 1970, by Petitioners was legally sufficient to show manifest injustice, that Petitioners have complied with the law and should be granted a conference and a hearing by the trial court on their objections.

CONCLUSION

For the foregoing reasons, Petitioners pray that this Court issue its Writs of Certiorari to review the judgments of the Supreme Court of Illinois, The Appellate Court of Illinois, Second Judicial District and the Circuit Court of the 18th Judicial District, DuPage County, Illinois in this case.

Respectfully submitted,

RALPH B. THOMPSON,
MARGARET E. THOMPSON, his wife,
Box 133,
Hinsdale, Illinois 60521
Petitioners

APPENDIX

APPENDIX A

Chapter 28, Ill. Rev. Stat., 1969, provides:

1. Rule of decision.] § 1. *Be it enacted by the People of the State of Illinois, represented in the General Assembly:* That the common law of England, so far as the same is applicable and of a general nature, and all statutes or acts of the British parliament made in aid of, and to supply the defects of the common law, prior to the fourth year of James the First, excepting the second section of the sixth chapter of 43d Elizabeth, the eighth chapter of 13th Elizabeth, and ninth chapter of 37th Henry Eighth, and which are of a general nature and not local to that kingdom, shall be the rule of decision, and shall be considered as of full force until repealed by legislative authority.

REVENUE ACT

Chapter 120, Sections 675, 675(a), 676, 716:

§675. Payment of taxes—Payments under protest.] § 194. Current taxes on real property shall be payable in 2 equal installments. The collector, when so requested by the party paying the taxes, shall receive and receipt for such taxes in installments. The collector shall receive taxes on part of any lot, piece or parcel of land charged with taxes when a particular specification of the part is furnished. If the tax on the remainder of such lot or parcel of land remains unpaid, the collector shall enter such specification in his return, so that the part on which the tax remains unpaid may be clearly known. The tax may be paid on an undivided share of real estate. In such case the collector shall

designate on his record upon whose undivided share the tax has been paid.

If any person desires to object pursuant to Section 235 of this Act[1] to all or any part of a real property tax for any year, for any reason other than that the real estate is not subject to taxation, he shall first pay all of the tax installments due, and such payment shall be accompanied by a writing, substantially in the following form:

Payment under Protest

Vol. No. ..... Item No. .....
(as the same appear on the General Tax Bill). Original amount of tax $..... Amount of payment $.....
This payment shall be applied to the taxes of all taxing bodies ratably, subject to refund of .....% of the tax, which is objected to on the ground (here set forth ground of objection) and is, accordingly, made under protest.

Name of taxpayer .....

Address .....

The person protesting shall present to the collector 2 copies of the written protest signed by himself. The collector shall write or stamp the date of receiving the same upon the copies, and sign the same, one of which copies he shall retain and the other he shall deliver to the person making the payment under protest.

The person paying real estate taxes under protest shall appear in the next application for judgment and order of sale and object to the taxes in relation to which the protest is made, and upon his failure so to do, the protest shall be waived, and judgment and order of sale entered for any unpaid balance of such taxes.

When any such objection is filed in a county of fewer than 1,000,000 inhabitants, there shall also be filed a duplicate copy for the use of the State's Attorney and a triplicate copy for the use of the county clerk of such county. Any such objection or amendment thereto filed in a county of fewer than 1,000,000 inhabitants shall contain on the first page thereof a listing of the tax levying units against which the objection is directed. Within 10 days thereafter the clerk of the circuit court shall deliver one copy to the State's Attorney and one copy to the county clerk, taking their receipts therefor. The county clerk shall, within 30 days from the last day for the filing of objections, notify the duly elected or appointed custodian of funds for each tax levying unit, whose tax monies may be affected by such objection, that such objection has been filed. Any amendment filed to such objection, except any amendment permitted to be made in open court during the course of a hearing on such objection, shall likewise be filed in triplicate, with the duplicate copy delivered to the State's Attorney and the triplicate copy delivered to the county clerk by the clerk of the circuit court as hereinabove provided in the case of original objections, and the State's Attorney shall within 10 days of receiving his copy of such amendment notify the duly elected or appointed custodian of funds for each tax levying unit whose tax monies may be affected by such amendment that such amendment has been filed. The State's Attorney shall also notify such custodian and the county clerk in writing of the date, time and place of any hearing before the court to be held upon such objection or amended objection not later than 4 days prior to the hearing thereon. The notices provided herein shall be by letter addressed to such custodian or the county clerk and may be mailed by regular mail, postage prepaid, postmarked within the 30 day period or the 10 day period, as the case may be, but not less than 4 days before a hearing.

In all counties, when the taxpayer appears and files objection, the court shall, after first determining that due notice, if required, has been given to the tax levying unit, hear and determine the matter according to the right of the case and enter judgment for any part of the taxes, or order a refund of any part of the taxes, so paid under protest. Appeals shall lie from such orders of the court as in other cases of objection to judgment and order of sale for taxes. Refunds shall be made by the collector in accordance with the final orders of the court, and the amount of such refunds shall be deducted from the taxes of the taxing bodies whose taxes were adjudged illegal, in the same or a subsequent year. Proceedings upon objections filed under this Section are subject to Section 194a.[2]

Where any tax is paid in full and protested as herein provided before the delinquent taxes are transcribed into the tax judgment, sale, redemption and forfeiture record, and the taxpayer appears and files objection, the collector, within such time as may be fixed by the court, shall file a transcript from the tax warrant book showing the tax, and such transcript shall be an amendment to the tax judgment, sale, redemption and forfeiture record, and the case shall proceed as if the tax had been originally transcribed therein.

In the payment of real or personal property taxes or any installment of real property taxes, the collector shall first apply such payments to interest (including interest added upon forfeiture to real property taxes) and costs, and after the payment of interest and costs such payments shall be applied upon the total tax of real or personal property upon which the payments are made.

No protest shall prevent or be a cause to delay in the distribution of tax collections among the taxing bodies of

any taxes collected which were not paid under protest. The collector may withhold from distribution the amounts paid under protest or 1% of the total taxes collected, whichever is less. The collector shall deduct from the taxes of any taxing body for any year the amount of any tax for any year held illegal by the final order of a court, and use the amount deducted to equalize the distribution.

Amended by act approved Sept. 6, 1968. L.1968, p. 397, § 1 and P.A. 76-1460, § 1, eff. Sept. 22, 1969.

[1] Chapter 120, § 716.
[2] Chapter 120, § 675a.

§ 675a. Hearing upon objection to tax or petition for refund—Time—Compromise agreements.] § 194a. Upon the filing of an objection under Section 194[1] or a petition for refund under Section 195,[2] the court must, unless the matter has been sooner disposed of, within 90 days after such filing hold a conference between the objector or petitioner and the State's Attorney. If no agreement is reached at the conference, the court must, upon the demand of either the taxpayer or the State's Attorney, set the matter for hearing within 90 days of the demand. Compromise agreements on tax objections reached by conference between the objector or petitioner and the State's Attorney shall be filed with the court, and the State's Attorney shall prepare an order covering the settlement and file same with the clerk of the court within 15 days following said conference. Added by act approved April 11, 1967. L.1967, p. 230.

[1] Chapter 120, § 675.
[2] Chapter 120, § 676.

§ 676. Contest of personal property tax.] § 195. Any person desiring to contest personal property taxes because of illegal tax rates shall be required to pay the same under protest. Any payment of personal property taxes under

protest shall be accompanied by 2 copies of a written protest in substantially the following form:

..... Collector of

.....

....., Illinois

Payment of Personal Property Taxes Under Protest

Dear Sir:

I pay you herewith $....., which I direct you to apply upon my personal property taxes described in Volume .....,

Item ....., of your personal property Warrant Books for the year .....$..... of this payment is made under protest.

.....

Name of Taxpayer

.....

Address

RECEIVED:

The collector shall receipt one copy of the protest and return the same to the taxpayer and shall retain the other copy for his files. At the time the various town collectors deliver their warrant books to the county collector, they shall also pay over to him all moneys paid under protest as aforesaid, and shall deliver to him all copies of such protests which have been filed with them. Only the part of the payment which is made under protest or 1% of the total taxes collected, whichever is less, may be withheld

from distribution and the balance thereof shall be promptly distributed to the taxing bodies entitled thereto.

At any time within one year from the date of paying personal property taxes under protest in a county of 1,000,000 inhabitants or more, and in a county having fewer than 1,000,000 inhabitants at any time prior to the last day for the filing of objections under Section 194,[1] any person paying the same under protest may file a petition in the circuit court for the county where the payment under protest was made, praying for the return of all or any part of the personal property taxes so paid under protest. Any number of taxpayers having common grounds for refund may join in one petition. If no such petition is filed within such time, the protest shall be deemed abandoned and the county collector shall distribute the moneys so withheld to the various taxing bodies entitled thereto. *The petition shall make the county collector a defendant thereto,* and the process, practice and procedure with reference to the petition shall be the same as in other civil cases. In counties of fewer than 1,000,000 inhabitants, the county collector shall forthwith deliver to the county clerk of such county the process or other documents served upon him in the matter, and the State's Attorney of that county shall within 10 days after receipt of any process, petition or other document notify the duly elected or appointed custodian of funds for each tax levying unit whose taxes may be affected by such proceeding, to the effect that the proceeding has been filed. Any such petition for return of taxes, and all amendments thereto filed in a county of fewer than 1,000,000 inhabitants shall contain on the first page thereof a listing of the tax levying units whose taxes may be affected by such petition or amendment. Any amendment to any petition in such a proceeding shall be filed in duplicate for the use of the State's Attorney in the county, except

for any amendment made in open court during the course of any hearing thereon, and the State's Attorney shall likewise notify the custodian of the funds for each tax levying unit whose taxes may be affected by such amendment, except for any amendment made in open court during the course of any hearing thereon, within 10 days after receipt of such amendment. Such notice as provided herein may be in the form of a letter addressed to the duly elected or appointed custodian of the funds for the tax levying unit, and may be sent by regular United States Mail, postage prepaid, and a postmarking of that letter within the 10 day period shall be deemed in compliance herewith. The State's Attorney shall also notify that custodian of the date, time and place of any hearing to be held upon the petition, or amended petition, by letter addressed to the custodian mailed by regular United States Mail, and postmarked not later than 4 days prior to such hearing.

In all counties, the court shall after first determining that due notice, if required, has been given to the tax levying units as aforesaid, hear the petition and shall pronounce judgment as the right of the case may be, and if the court finds for the petitioner, it shall enter judgment directing the county collector to refund to the taxpayer from taxes withheld from distribution to the taxing bodies entitled thereto the amount of the personal property taxes paid under protest to which the taxpayer is entitled. Appeals shall lie from the final judgment of the court upon such petitions, as in other cases of objection to judgment and order of sale for taxes.

Proceedings upon a petition under this Section are subject to Section 194a.[2]

Amended by P.A. 76-1460, § 1, eff. Sept. 22, 1969.

[1] Chapter 120, § 675.

[2] Chapter 120, §675a.

Note:—Section 716 has been amended as of July 1, 1970, as shown by italics.

§ 716. Proceedings by court—Form of order—Cure of error or informality

The court shall examine said list, and if defense (specifying, in writing, the particular cause of objection) be offered by any person interested in any of said lands or lots, to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without pleadings, and shall pronounce judgment as the right of the case may be: Provided, that no person shall be permitted to offer any such defense unless such writing specifying the particular cause of objection shall be accompanied by an official original or duplicate tax collector's receipt, showing that all taxes to which objection is made have been paid under protest pursuant to the provisions of section 194 of this Act; and it shall be the duty of all tax collectors to furnish such duplicate receipt without charge.

If any party objecting to any tax paid under protest is entitled to a refund of the amount, or any part thereof, so paid under protest, the court shall enter judgment accordingly. The court shall give judgment for such taxes and special assessments and penalties as shall appear to be due, and such judgment shall be considered as a several judgment against each tract or lot or part of a tract or lot, for each kind of tax or special assessment included therein; and the court shall direct the clerk to make out and enter an order for the sale of such real property against which judgment is given, which shall be substantially in the following form:

Whereas, due notice has been given of the intended application for a judgment against said lands and lots, and

no sufficient defense having been made, or cause shown why judgment should not be entered against said lands and lots, for taxes (special assessment, if any), interest, penalties and costs due and unpaid thereon for the year or years herein set forth, therefore it is considered by the court that judgment be and is hereby entered against the aforesaid tract, or tracts, or lots of land, or parts of tracts or lots (as the case may be), in favor of the People of the State of Illinois, for the sum annexed to each, being the amount of taxes (and special assessments, if any), interest, penalties and costs due severally thereon; and it is ordered by the court that the said several tracts or lots of land, or so much of each of them as shall be sufficient to satisfy the amount of taxes (and special assessments, if any), interest, penalties and costs annexed to them severally, be sold as the law directs.

Chapter 110A — Illinois Supreme Court Rules.
Sections 218, 219(c), 324, 381:

218. (Supreme Court Rule 218). Pretrial Procedure

(a) Conference. In any civil case, the court may hold a pretrial conference. At the conference counsel familiar with the case and authorized to act shall appear with or without the parties as the court directs, to consider:

(1) the simplification of the issues;

(2) amendments to the pleadings;

(3) the possibility of obtaining admissions of fact and of documents which will avoid unnecessary proof;

(4) the limitation of the number of expert witnesses; and

(5) any other matters which may aid in the disposition of the action.

(b) Order. The court shall make an order which recites any action taken by the court and the agreements made by the parties as to any of the matters considered and which specifies as the issues for trial those not disposed of at the conference. The order controls the subsequent course of the action unless modified.

(c) Calendar. The court shall establish a pre-trial calendar on which actions shall be placed for consideration as above provided, either by the court on its own motion or on motion of any party.

(d) Enforcement. The court shall make and enforce all rules and orders necessary to compel compliance with this rule, and may apply the remedies provided in paragraph (c) of rule 219.

219 (Supreme Court Rule 219). Consequences of Refusal to Comply With Rules or Order Relating to Discovery or Pretrial Conferences

(c) Failure to Comply with Order or Rules. If a party, or any person at the instance of or in collusion with a party, unreasonably refuses to comply with any provision of rules 201 through 218, or fails to comply with any order entered under these rules, the court, on motion, may enter, in addition to remedies elsewhere specifically provided, such orders as are just, including, among others, the following:

(i) that further proceedings be stayed until the order or rule is complied with;

(ii) that the offending party be debarred from filing any other pleading relating to any issue to which the refusal or failure relates;

(iii) that he be debarred from maintaining any particular claim, counterclaim, third-party complaint, or defense relating to that issue;

(iv) that a witness be barred from testifying concerning that issue;

(v) that, as to claims or defenses asserted in any pleading to which that issue is material, a judgment by default be entered against the offending party or that his suit be dismissed with or without prejudice; or

(vi) that any portion of his pleadings relating to that issue be stricken and, if thereby made appropriate, judgment be entered as to that issue. In lieu of or in addition to the foregoing, the court may order that the offending party or his attorney pay the reasonable expenses, including attorney's fees, incurred by any party as a result of the misconduct, and by contempt proceedings compel obedience by any party or person to any subpoena issued or order entered under said rules.

324. (Supreme Court Rule 324). Preparation and Certification of Record on Appeal by Clerk

The clerk of the trial court shall prepare, bind, and certify the record on appeal. Unless otherwise ordered by the trial or reviewing court, the original papers in the trial court record shall be used and copies need not be furnished by the parties. The record shall be arranged as near as may be in chronological sequence. The clerk shall number the pages that precede the report of proceedings, placing the letter "C" before the number of each such page, and shall number subsequent pages in consecutive order, beginning with page 1 of the report of proceedings, except that the pages of exhibits need not be renumbered. There shall be only one record on appeal even if more than one appeal is taken.

Amended effective Jan. 1, 1970.

PART G. ORIGINAL ACTIONS IN SUPREME COURT

381. (Supreme Court Rule 381). Original Actions in the Supreme Court

(a) Motion for Leave to File; Only Issues of Law Considered. Proceedings in the Supreme Court in original actions shall be instituted by filing a motion, supported by suggestions, for leave to file a petition seeking appropriate relief. Only issues of law will be considered. The proposed petition shall be sworn to, and shall contain or have attached to it the lower court records or other pertinent material that will fully present the issues of law. The motion for leave to file will be heard *ex parte*.

(b) Issuance and Service of Process. If allowed, process shall issue, returnable as the court directs. Every copy of the process used in making service shall have attached thereto a copy of the motion granted and of the petition filed, which shall be furnished by the petitioner.

(c) Briefs. When the issues are closed, briefs conforming to the requirements of Rules 341 and 344 shall be filed in support of the pleadings, within the time fixed by the court on motion of any party or on its own motion. On notice to the court and the other parties, petitioner may allow his original papers to stand as his brief without order of court.

(d) Respondent Judge a Nominal Party. In an original action to review a judge's judicial act the prevailing party in the proceeding before the judge shall also be designated as a respondent. Process shall be served on the respondents, but the judge is a nominal party, only, and need not respond to the process. His failure to do so will not admit any allegation. Counsel for the prevailing party

may file appropriate papers for that respondent but shall not file any paper in the name of the respondent judge.

Amended effective May 27, 1969.

Chapter 37 — Courts. § 41

41. Opinions.] § 17. All opinions or decisions of said court upon a final hearing of any cause, shall be reduced to writing by the court, briefly giving therein the reasons for such opinion or decision, and be filed in the cause in which rendered. [As amended by act approved April 25, 1935. L. 1935, p. 696.]

Under this section, an opinion of the Appellate Court is binding authority, not only upon that court, but upon all inferior courts in the state. Hughes v. Medendorp, 294 A. 424, 13 N.E.2d 1015.

Chapter 120 — Revenue Sections 710 and 713:

710. Time of applying for judgment.] § 229. . . . "If for any cause the collector is prevented from advertising and obtaining judgment during the month of October it shall be held to be legal to obtain judgment at any time thereafter; but if the failure arises by the county collector's not complying with any of the requirements of this Act, he shall be held on his official bond for the full amount of all taxes and special assessments charged against him: 'Provided, that any such failure on the part of the county collector shall not be allowed as a valid objection to the collection of any tax or assessment, or to a rendition of a judgment against any delinquent lands or lots included in the application of the county collector, or to the rendition of a judgment fixing the correct amount of any tax paid under protest:' And, provided, further, that on the application for judgment at such subsequent time, it shall not be deemed necessary to set forth or establish the reasons of such failure."

713. Tax judgment, sale, redemption and forfeiture record.] § 232. The collector shall transcribe into a record prepared for that purpose, and known as the tax judgment, sale, redemption and forfeiture record, the list of delinquent lands and lots and of lands and lots upon which taxes have been paid under protest, which shall be made out in numerical order, and contain all the information necessary to be recorded, at least five days before the day on which application for judgment is to be made: "which record shall set forth the name of the owner, if known; the proper description of the land or lot, the year or years for which the tax or in counties having a population of 1,000,000 or more inhabitants, the tax or special assessments, are due or for which the taxes have been paid under protest; the amount of taxes paid under protest; the valuation on which the tax is extended; the amount of the consolidated and other taxes. . . .

295. (Supreme Court Rule 295). Matters Assignable to Magistrates

In addition to the matters assignable to magistrates under an Act to Limit or Define Matters To Be Assigned to Magistrates (Ill.Rev.Stat., ch. 37 § 621, et seq.) the chief judge of each circuit or any judge designated by him may assign magistrates who are attorneys at law to perform the following duties:

(a) To hold and approve sales of property ordered by the court regardless of the amount involved, and to execute all appropriate documents in connection therewith;

APPENDIX B

Final judgment of the trial court entered on August 12, 1970 in case entitled In The Matter Of Application Of Elmer J. Hoffman, County Collector, etc.

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

Case No. C-69-484 (68-859)

[Note: The 69-484 was crossed out 68-859 written in]

ORDER

This cause coming on to be heard on motion of the State's Attorney to dismiss personal property tax protests heretofore filed and herein designated, and notice to all parties having been given according to law and the Court having jurisdiction of the subject matter doth find:

IT IS HEREBY ORDERED that tax protest No. 469, be and hereby is overruled.

IT IS FURTHER ORDERED that the County Collector distribute the funds to the respective taxing bodies.

ENTERED: August 12, 1970

George Borovic
Judge George Borovic

Final judgment of the Appellate Court entered November 17, 1970.

Nov. 18, 1970

FINAL JUDGMENT

The Court Has This Day Entered The Following Order In The Case Of:

Gen. No. 70-220

Nov. 17, 1970

In the Matter of the Application of Elmer J. Hoffman, County Collector for Judgment and Sale of Lands and Lots Delinquent in Payment of Taxes for the year 1967 (Ralph B. Thompson and Margaret E. Thompson, his wife, Appellants)

Motion by Elmer J. Hoffman, County Collector, to dismiss appeal and objections by appellant thereto coming on to be heard. Motion to dismiss appeal allowed. Appeal dismissed.

Howard K. Kellett
Clerk

Denial of reconsideration by Appellate Court December 4, 1970.

STATE OF ILLINOIS
Appellate Court Second District
Elgin, Illinois

Dec. 4, 1970

The Court Has This Day Entered The Following Order In The Case Of:

Gen. No. 70-220

In the Matter of the Application of Elmer J. Hoffman, County Collector for Judgment and Sale of

Lands and Lots Delinquent in Payment of Taxes for the Year 1967

(Ralph B. Thompson and Margaret E. Thompson, his wife, Appellants)

Motion by appellants filed Nov. 24, 1970 to reconsider order dated Nov. 17, 1970 dismissing appeal. Motion denied.

Howard K. Kellett
Clerk

Letter requesting certified copy of final order entered November 17, 1970, and answer, and final certified copy of judgment. (Appellate Court omitted letters from their prepared record)

December 12, 1970

Dear Mr. Kellett:

Atten: Mr. Clifton Simmons

IN RE: Gen. No. 70-220, In The Matter of the Application of Elmer J. Hoffman, County Collector, etc.

Pursuant to our telephone conversation of December 9, of what the proper approach and jurisdiction was, I have now reached a decision on how to proceed.

I have given consideration to your point that you may not have authority to give me a certified copy of the Courts final decision. So, if you have found that you can give me a Certified Copy, I would like to have it as soon as possible, it is understood that I will pay for it if and when I know the charge.

If you have no authority will you please send me a letter certified by Mr. Kellett that you have no authority to give me a certified copy of the final Order in the above case. This I will use in my petition for appeal. . . .

I will appreciate your prompt answer about the certified copy of the final order.

Cordially,

Mrs. R. B. Thompson
Box 133
Hinsdale, Illinois 60521
323-3381

LETTER dated December 16, 1970

Dear Mrs. Thompson:

In compliance with your request of December 12, 1970, I am herewith enclosing a certified copy of the order of this Court of November 17, 1970, dismissing your appeal, which copy we understand is to be used in connection with your petition to appeal to the Supreme Court of Illinois.

The issuance of the mandate of this Court has been stayed upon the Affidavit of Intent to Appeal to the Supreme Court of Illinois, previously filed in this cause.

Very truly yours,

Howard K. Kellett, Clerk
By *C. F. Simmons*
Chief Clerk

BE IT REMEMBERED, That, to wit: On the 17th day of November, A.D. 1970 certain proceedings were had and orders made and entered of record by said Court, among which is the following, viz:

In the Matter of the Application of Elmer J. Hoffman, County Collector for Judgment and Sale of Lands and Lots Delinquent in Payment of Taxes for the Year 1967

(Ralph B. Thompson and Margaret E. Thompson, his wife,

Appellants)

Appeal from the Circuit Court of DuPage county,
Gen. No. 70-220

Now on this day comes Elmer J. Hoffman, County Collector, by his attorney, and moves the Court by his motion filed November 13, 1970, to dismiss the appeal in the above entitled cause, and submits therewith suggestions and affidavits in support of said motion.

And also on this day come the appellants, pro se, and present to the Court their objections filed November 16, 1970 to the said motion to dismiss the appeal herein, together with reasons, suggestions and exhibits in support of said objections.

And the Court having duly considered the motion to dismiss, the objections of appellants thereto, together with the reasons, suggestions, affidavits and exhibits in support of said motion and objections, and being now fully advised in the premises;

It is therefore ordered by the Court that the said motion of Elmer J. Hoffman, County Collector, to dismiss the appeal in the above entitled cause, be and the same is hereby allowed, and said appeal dismissed.

Appellate Court letter returning Petition for Leave to Appeal served upon them and answer. Omitted from Appellate Court records.

January 12, 1971

Dear Mrs. Thompson:

Herewith enclosed and returned please find three copies of the following described document, forwarded to this office apparently in conjunction with your appeal to the Supreme Court of Illinois:

3 copies "Petition To Appeal as a Matter of Right or in the Alternative Petition For Leave to Appeal" together with Proof of Service copy..

We would be pleased to be advised as to what section of the statute governs the forwarding of these copies to this Court.

Very truly yours,

Howard K. Kellett
Howard K. Kellett, Clerk
C. F. Simmons

January 28, 1971

Dear Mr. Kellett:

ATTEN: Mr. C. F. Simmons

I regret that I was out of the Country when your letter of January 12, 1971 arrived concerning my Petition for Appeal in the above cause, and I have just returned.

You are advised that I consulted the Office of the Supreme Court of Illinois concerning the proper procedures on filing this appeal, and although they did not advise me who to serve copies of the appeal on, they impressed on me to Notify or serve with proof of service to them, all of the parties concerned.

You are further advised that the Appellate Court was served pursuant to Supreme Court Rule 381. You will note that the Order entered does not name the Justices who participated in entering the Order so obviously I could not serve them separately. I contend that the Appellate Court Second District is a Nominal Respondent and need not reply unless they want to.

Furthermore, since I am alleging statutory non-compliance by the Appellate court and that your procedures and policies are interfering with my legal rights, and the Appellate Court is not subject to the Administrative Review Act, Common Law dictates that I Notify the Court. You see I can not say that the Appellate Court erred in Judgment because they have not made any judgment.

The Statutes not complied with are:

Chapter 37, Section 41, Illinois Revised Statutes.
Supreme Court Rule 368.

The first statute needs no further explanation from me since I did file a Motion to Reconsider on this statute, which would have to be considered a Petition for Redress of Grievance against the Government guaranteed by the 1st Amendment of the Constitution of the United States, since there is no law or statute allowing such a Motion or Petition nor constitutionally can there be any laws made governing this inalienable right.

Your records will show that the Motion was denied.

It is my understanding, and you may tell me if I am wrong, that it is the policy of the Appellate Court Second District to enter their Mandates for you to transmit back to the Circuit Court after the 21 days for Petitioning for a rehearing has expired.

I believe that they have confused the *entering* of the Mandate which to me would be their final Order and include their Opinion, or Reasons and instructions or anything else that they wish to enter for you to transmit back to the Circuit Court, with the *issuance* of the Mandate which is nothing more than the transmitting of the Mandate to the Circuit Court. When you are supposed to automatically transmit the mandate after 21 days how can you do this when the mandate has not been entered?

It is my understanding that you have no such mandate on file in this case and that the Appellate Court will not enter one until the time arrives for transmitting this back to the Circuit Court. I contend that I can not petition for a rehearing on a final order that has not been entered nor on a dismissal of an appeal without reason.

I further contend that no other party can answer these allegations for the Appellate Court Second District, although it is not necessary for them to answer, it was necessary for me to serve the Petition on them so they could answer if they wanted to.

Now, since I was out of town and the 14 days for the Appellate Court to answer have elapsed, I feel that it some ways it is my fault that you did not understand that the Petitions which you have returned to me were actually served on the Appellate Court, should the Appellate Court desire to have the Petitions returned to them, and should

they now care to answer, I will return them to you and I will not object if you do file an answer. Let me Know.

I have some other questions on other cases, to wit,

Do you have 8 copies of the Excerpts from the Record in Case no. 70-80, Margaret E. Thompson v. County Board of School Trustees, or at least 2 copies, and how much will it cost me for you to transmit these to the Supreme Court? I will be filing that Petition for appeal in the next week.

Has the Appellate Court *entered* their mandate in that case? If they have I would like to have a certified copy if it says one word different or more than the Opinion served on me.

I would also like to have a certified copy of the Order entered in Case No. 70-155, People of the State of Illinois Ex rel. Margaret E. Thompson v. County Board of School Trustees, et al., entered on August 7, 1970 by the Appellate Court as well as a certified copy of the Mandate entered and issued on or about September 9, 1970. If there is a fee for this service please let me know. I suggest that you take care with the dates for the reason that the fly sheet on the Order you sent me In the Matter of the Application of Elmer J. Hoffman, etc., 70-220, states that the Court met on December 1, 1969 and then you certify that the order to dismiss was entered on November 17, 1970, which actually is true, however the order itself that you sent me was not entered and I could not get a certified copy from you. The same is true in case number 70-155, when I asked for a certified copy of the order so I could petition for a rehearing, I was told you did not have one.

There is one thing further that I would like to know, and that is does the appellate Court want to give me a statement saying they do not want me to serve petitions

and papers on them when when I think the law says that they are a nominal respondent?.

Although I have not finished my petition in Case no. 70-80, there is the distinct possibility that I will allege that the Appellate Court disposed of the evidence in Case No. 70-155 and then claimed that the cause was vague etc. I contend that to make such an allegation and not have the Supreme Court toss my Petition out that I would have to serve the Petition on the Appellate Court or else include a letter in the Petition from the Appellate Court saying they did not care to be served.

I trust that this answers your questions as well as that of the court which you serve as to why the petitions were served on you. It is a pity that the procedures in the Courts have become so fouled up that I have to go through this whole rigamarole in order to have a case heard on its merit in the Trial Court.

Very truly yours,
Margaret E. Thompson
(Mrs. R. B. Thompson)

cc. Hon. Justice Taft

Will you please hold up my Petition from the Supreme Court until the Appellate Court Second District has an opportunity to answer should they care to do so and if this is possible?

Final judgment of Supreme Court of Illinois, dated March 30, 1971, entered under caption: People ex rel. Elmer J. Hoffman, County Collector, etc.

Case No. 43928

And now on this day the Court having duly considered the Petition for Leave to Appeal herein and being now fully advised of and concerning the premises, doth overrule the prayer of the petition and denies Leave to Appeal herein.

Reconsideration denied by Supreme Court of Illinois May 20, 1971.

And now, on this day, the Court having duly considered the motion by petitioners for reconsideration of the order denying petition for appeal as a matter of right, and being fully advised of and concerning the premises;

IT IS HEREBY ORDERED that the motion by petitioners for reconsideration of the order denying petition for appeal as a matter of right be, and the same is, denied.

Order by Supreme Court of Illinois to recall and stay the Mandate Dated May 20, 1971.

And now, on this day, the Court having duly considered the motion by petitioners to recall and stay mandate, and being fully advised of and concerning the premises;

IT IS HEREBY ORDERED that the motion by petitioners to recall and stay mandate be, and the same is, allowed.

Final judgment of Supreme Court of Illinois in Petition for Redress of Grievances, Case No. 44360, Dated May 25, 1971.

And now, on this day, the Court having duly considered the motion by petitioners for redress of grievances, and being fully advised of and concerning the premises;

IT IS HEREBY ORDERED that the motion by petitioners for redress of grievances be, and the same is, denied.

Denial of reconsideration of Petition for Redress of Grievances. Dated June 24, 1971.

And now, on this day, the Court having duly considered the motion by petitioners for reconsideration of the order denying motion for redress of grievances, and being fully advised of and concerning the premises;

IT IS HEREBY ORDERED that the motion by petitioners for reconsideration of the order denying motion for redress of grievances be, and the same is, denied.

In case No. 43613, People of the State Of Illinois Ex Rel. Ralph B. Thompson etc., Petitioner, v. Circuit Court, et al., etc., Respondents, entered September 30, 1970.

And now, on this day, the Court having duly considered the motion by petitioners for leave to file a petition for an original writ of mandamus, and being fully advised of and concerning the premises;

IT IS HEREBY ORDERED that the motion by petitioners for leave to file a petition for an original writ of mandamus be, and the same is, denied.

APPENDIX C

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of James H. Clark, County Collector, for a Judgment of Sale and Lots Delinquent in Payment of Taxes for the Year 1968.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

NO. C 69-484-99 — RE: 1968 Real Estate Taxes

ORDER

This cause coming on to be heard on Motion of William V. Hopf, State's Attorney of DuPage County by Francis F. Fiore, Assistant State's Attorney, to dismiss amendments to objections submitted and filed on or about April 30, 1971, and due and proper notice having been given Margaret E. Thompson and Ralph B. Thompson, Objectors, and Margaret E. Thompson, Pro-se, and they having failed to appear, and the Court being fully advised in the premises, and the Court having jurisdiction of the parties and subject matter, the Court finds:

That Ralph B. Thompson and Margaret E. Thompson, Objectors, are in default, as due in proper notice of hearing on motion was given and they failed to appear, either pro-se, or by counsel.

That the Motion by William V. Hopf, State's Attorney of DuPage County, by Francis F. Fiore, Assistant State's Attorney, that the amendments as submitted in this matter on or about April 30, 1971, be stricken, be and hereby is granted.

Therefore it is ordered that the amendments filed on or about April 30, 1971, be, and hereby are stricken from the pleadings in this matter.

Entered 5/14/71

G. Borovic
Judge

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of James H. Clark, County Collector, for a Judgment of Sale and Lots Delinquent in Payment Of Taxes For The Year 1969.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

NO. C70-695-51B — RE: 1969 Personal Property Taxes.

MOTION

Now comes James H. Clark, County Collector for Du Page County, by William V. Hopf, State's Attorney, by Francis F. Fiore, Assistant State's Attorney, and represents the Court as follows:

1. That the attached Notice of Motion and Motion were not filed with the Clerk of this Court or 5/10/71, when the

attached Notice of Motion and Motion were served on Objectors in this matter.

2. That the Court file in this matter would be clarified if said notice of motion and motion were filed as of the date of the services of said Notice and Motion.

3. Wherefore, James H. Clark, County Collector, by William V. Hopf, State's Attorney, by Francis F. Fiore, Assistant State's Attorney, moves this Court to enter an order commanding the clerk of the Court to file said notice of motion and motion nunc pro tunc as of the 10th day of May, 1971.

James H. Clark
County Collector Du Page County

By: William V. Hopf
State's Attorney Du Page County

By: .....
Francis F. Fiore
Assistant State's Attorney
His attorney, supported
Dated: 5/20/71 by evidence put forth.

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of James H. Clark, County Collector, for a Judgment of Sale and Lots Delinquent in Payment of Taxes for the Year 1968.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

No. C69-484-99 — RE: 1968 Real Estate Taxes.

ORDER

IT IS HEREBY ORDERED That the Clerk of this Court shall forthwith file this Notice of Motion and Motion nunc pro tunc as of this 17th day of May, 1971.

Dated: This 20th day of May, 1971.

Entered:

G. Borovic

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of James H. Clark, County Collector, for a Judgment of Sale and Lots Delinquent in Payment of Taxes for the Year 1968.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

NO. C69-484-99 — RE: 1968 Real Estate Taxes.

ORDER

This matter coming on to be heard on amended objections submitted by objectors pursuant to order of this Court of 4/14/71, and original objections, and the Court, having jurisdiction of the subject matter and the parties, and all necessary interested parties being present, and the Court having considered the amendments filed on or about 4/30/71, and the original objections, and the written motion by County Collector to dismiss the amendments and said motion submitted in open court, and having heretofore been timely served on objectors, and the Court having heard oral arguments by objector and County Collector, and the Court having considered the objections as submitted prior to 4/30/71, and being fully advised in the premises, and the County Collector having also moved to overrule the objections submitted prior to 4/30/71, the Court finds:

That none of the objections filed have any validity at law as proper objections of law, and include irrelevant and ancillary matters, not germane to a tax objection proceeding, such as validity of tax rates, and other irrelevant, incompetent and ancillary matters.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the County Collector's motion to strike the amendments submitted on or about 4/30/71, be, and hereby is, granted.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED, that the amendments to objections submitted on or about 4/30/71 be and hereby, are stricken.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the motion by County Collector to overrule objections be, and hereby is granted.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Objections as submitted prior to 4/30/71 be, and hereby are, overruled.

IT IS FURTHER ORDERED that the Clerk of this Court shall forthwith file this order nunc pro tunc as of the 17th day of May, 1971.

Dated: May 20, 1971

G. Borovic
Judge

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of Elmer J. Hoffman, County Collector, for a Judgment of Sale and Lots Delinquent in Payment of Taxes for the Year 1968.

Margaret E. Thompson and Ralph B. Thompson,
Objectors.

NO. C69-484-98— Book 136 — Bill 11515

RE: 1968 Personal Property Taxes.

ORDER

This cause coming on to be heard on motion of Ralph B. Thompson, and Margaret E. Thompson, pro se, for a rehearing on this matter, and praying that court vacate a certain order of 4/14/71 overruling protest and objections, and the Court being fully advised in the premises, and having jurisdiction over the parties and subject matter, and parties being present in open Court, and oral argument being heard by the Court, and the County Collector having moved the Court to deny rehearing and vacation of judgment, the Court finds:

1. Fact that present caption of case shows James H. Clark, present County Collector, rather than county collector at time of original objection is not proper grounds for rehearing or vacation of order, and that successor to elected office assumes burden of predecessor.

2. Present objector cannot avail themselves of fact that in a separate tax objection case by different parties, some extension had been held illegal, where objector did not follow proper procedure.

3. That petition for consolidation of all cases County Collector has against objectors is improper and not in accordance with procedure.

THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED, that objectors, motion for rehearing be and hereby, is denied.

THEREFORE, IT IS FURTHER ORDERED, that Objectors motion to vacate order entered 4/14/71 be, and hereby is denied.

Dated: 5/20/71

G. Borovic
Judge

APPENDIX D

State of Illinois)
) SS
County of Du Page)

IN THE EIGHTEENTH JUDICIAL CIRCUIT,
DU PAGE COUNTY WHEATON, ILLINOIS.

In the Matter of the Application of Elmer J. Hoffman, County Collector, for a Judgment of Sale and Lots Delinquent in Payment Of Taxes For The Year 1967.

NO. C-69-484 — Book 136 — Parcel 9806

NOTICE

TO: Ralph B. Thompson
35574 Adams Road Route 2
Oak Brook, Illinois 60521

RE: 1967 Personal Property Taxes.

PLEASE TAKE NOTICE THAT ON Wednesday, August 12, 1970, at 2 p.m., or as soon thereafter as counsel may be heard, I shall appear before his Honor Judge Borovic, Judge of the 18th Judicial Circuit, County of Du Page, State of Illinois, in the Courtroom #9 usually occupied by him in the Courthouse, Wheaton, Illinois, and then and there move the Court for a hearing instanter to

overrule your tax objection to the 1968 taxes at which time and place you may appear if you so see fit.

Dated: August 5, 1970, at Wheaton, Illinois.

William V. Hopf,
State's Attorney
682-7016

By: *Blair Varnes*
Blair Varnes
Assistant State's Attorney

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

Teri DeRoeck being on oath first duly sworn deposes and says that she mailed a true and correct copy to the above named party on August 5, 1970.

Teri DeRoeck
Teri DeRoeck

(SEAL)

Subscribed and sworn to
before me this 5th day
of August, 1970.

Margaret Borovic
Notary Public

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

IN THE CIRCUIT COURT OF THE 18TH JUDICIAL CIRCUIT, DU PAGE COUNTY, ILLINOIS

In The Matter Of The Application Of Elmer J. Hoffman, County Collector For Judgment And Sale Of Lands And Lots Delinquent In Payment Of Taxes For The Year 1967.

NO. C-69-484 (C-68-859-469) (C-68-859-470) (Sub 99-C69-484) (Sub 98-C 69 484)

BOOK 136) (C-68-859-469) 1967 tax. PARCEL 9806) (Book 136 Parcel 11515, 1968 Case No. Sub 98-C69-484)

(Book 6, Parcel 633, 1967—C 68-859-470 1968—Sub. 99-C69-484)

MOTION TO QUASH NOTICE

Now Comes Ralph B. Thompson and Margaret E. Thompson, his wife by and through, Margaret E. Thompson, representing objectors, owners in joint tenancy of above named parcels, and moves this court to quash Notice, Dated August 5, 1970, By: Blair Varnes, Assistant State's Attorney, Wheaton, Illinois, in support of said Motion, Objectors Say:

1. The Notice was mailed to Ralph B. Thompson, 35574 Adams Road Route 2, Oak Brook, Illinois 60521, RE: 1967 Personal Property Taxes, with Case No. C-69-484, confusing the issues to be heard, 67 taxes or 68 taxes, with no due Notice to the actual parties who filed the objections.

(a) The 1967 taxes were filed by S. Louis Rathje, Attorney at Law, Wheaton, Illinois.

(b) The 1968 taxes were filed by Margaret E. Thompson with mailing address, Box 133, Hinsdale, Illinois clearly given.

2. The Notice is premature, pursuant to Chapt. 120 Sec. 675a, Hl. Rev. Stat. 1967 and since this court has not called a conference, it does not have jurisdiction to hear the Motion sought to be presented.

3. Pursuant to the same section, this court has no authority to hear any such Motion as proposed, the only authority the court has is to hear the objections on their merit, upon the demand of either the taxpayer or the State's Attorney, after a conference wherein no agreement is reached.

4. That the errors and lack of due notice go far beyond the credibility of ordinary mistakes and are intended to deprive one of the objectors, herein, Margaret E. Thompson of Due Process of law and Equal Protection of the Law as guaranteed by the Fourteenth Amendment of the Constitution of the United States, in that.

(a) a prior case, No. 70-80, is about to be heard by the Appellate Court of Illinois, Second Division, Elgin, Illinois, which case is between Margaret E. Thompson and some of the taxing agencies, with the same State's Attorney as their counsel, with the historical background, documentation and many of the same issues as contained in 1968 tax objections, and this is not the first attempt at stopping the objector from being heard. (evidence)

(b) if the State's Attorney succeeds in litigating the matters in the Circuit Court first there is case law that

says it can not be relitigated, Lange v. Coca-Cola Bottling Co. of Chicago 105 Ill. App. 2d 99, Page 106.

(c) that pursuant to the School Code Sec. 7-7, Margaret E. Thompson can not have a conference with the State's Attorney with any of the taxing bodies (necessary parties to objections) named in the case, the case acts as a supersedeas to any further proceedings.

(d) that a second case 70-137 is also about to be heard by the Appellate Court of Illinois, Second Division, Elgin, Illinois which also contains the same issues and questions of law contemplated in these objections.

(e) that if the State's Attorney succeeds in overruling objector's tax objections, the cases in the Appellate Court might become moot, but in any case it would cause further unnecessary litigation.

Wherefore, the Objectors herein Move this Court to Quash the aforementioned Notice.

By: *Margaret E. Thompson*
Margaret E. Thompson,
representing objectors

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

IN THE CIRCUIT COURT OF THE EIGHTEEN JUDICIAL CIRCUIT, DU PAGE COUNTY, ILLINOIS

In The Matter Of The Application Of Elmer J. Hoffman, County Collector For Judgment And Sale Of Lands And Lots Delinquent In Payment Of Taxes For The Year 1967.

NO. C-68-859 — BOOK 6 — PARCEL 633 —OBJ. 470

NOTICE

TO: Ralph B. Thompson
3S575 Adams Road
Oak Brook, Ill. 60521

RE: 1967 Real Estate Valuation and Objections.

Please Take Notice That On Wednesday, December 2, 1970, at 2 p.m., or as soon thereafter as counsel may be heard, I shall appear before his Honor Judge Borovic, Judge of the 18th Judicial Circuit, County of Du Page, State of Illinois, in the Courtroom #10 usually occupied by him in the Courthouse, Wheaton, Illinois, and then and there move the Court to set said cause for hearing as to the 1967 real estate taxes at which time and place you may appear if you so see fit.

Dated: Tuesday, November 24, 1970, at Wheaton, Illinois.

William V. Hopf
State's Attorney
682-7016

By: *Blair Varnes*
Blair Varnes
Assistant State's Attorney

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

Teri Luetke being on oath first duly sworn deposes and says that she mailed a true and correct copy to the above named party on Tuesday, November 24, 1970.

Teri Luetke
Teri Luetke

Subscribed and Sworn to
before me this 24th day
of November, 1970.

Margaret Borovic
Notary Public

APPENDIX E

DATE April 5, 1968

COMPLAINT NO. 1566

BOARD OF REVIEW
DU PAGE COUNTY COURT HOUSE
WHEATON, ILLINOIS

Clyde K. Gleason, Chairman
John L. Benzin, Member
Theodore W. Henrichs, Member — Phone: MO 8-2300
Francis J. Carnahan, Clerk

TO Ralph B. & Margaret E. Thompson

ADDRESS Adams Road, Oak Brook, Ill.

The Board of Review has investigated the 1967 real estate assessment complaint filed on the property described below:

LEGAL DESCRIPTION Ralph B. Thompson Plat of Survey
Lot 1
SE¼ Sec. 35-39-11 3.90 acres

Assessor's Value		Board of Review Value	
Land	$ 11,700	Land	$ .....
Bldg.	22,400	Bldg.	.....
Total	$ 34,100	Total	$ confirmed

Your assessed valuation for the year 1967 will be $34,100
A hearing is scheduled for Monday April 15, 1968 at 9:45 A.M.

It is not necessary for you to appear unless you wish to present facts to prove the above property valuation was incorrectly computed.

wh

BOOK 6

PARCEL 633

PAGE 86

LINE 7

ENTERED .....

BOARD OF REVIEW

By *F. J. Carnahan*

NOTE: All valuations are subject to further equalization by The Illinois Department of Revenue.

APPENDIX F

18th JUDICIAL CIRCUIT, COUNTY OF DU PAGE
STATE OF ILLINOIS

IN THE MATTER OF THE APPLICATION OF THE COUNTY COLLECTOR OF DU PAGE COUNTY FOR JUDGMENT FOR DELINQUENT TAXES FOR THE YEAR 1967.

No. C-68-859-506

Order adjudicating similar tax objections filed in same year in same procedure.

ORDER ADJUDICATING OBJECTIONS OF CHICAGO BRIDGE & IRON CO. AND PETITION FOR REFUND OF PERSONAL PROPERTY TAXES

This matter coming on to be heard upon the above application for judgment and upon the objections of the above named objector; and the Court having considered said objections and having heard the evidence and arguments, and being now advised, FINDS that due notice of the hearing on said objections has been given to the tax levying units and the interested parties, and that this Court has jurisdiction of the parties to and subject matter of this proceeding;

And the Court further FINDS that objector owns property assessed and taxed for said year as hereinafter speci-

fied; that objector deposited and paid to said County Collector under protest all of the taxes objected to, and specified in writing the particular causes of objection to said taxes and to judgment therefor; and the Court further FINDS that said objections should be in whole or in part overruled or sustained, or withdrawn or reserved for later decision as hereinafter tabulated.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED, that said objections be, and are hereby in whole or in part overruled or sustained, or withdrawn or reserved for later decision, as hereinafter tabulated: that said County Collector be, and is hereby authorized and directed to refund to said objector the total amount of objections sustained, and to distribute to the tax districts entitled thereto the rest of the taxes objected to, other than taxes to which objections are reserved; and that said refund and distribution be made instanter, the parties having stipulated in open Court that no appeal shall be taken from this Order.

ENTER this 28th day of January, 1971.

G. Borovic

Judge